

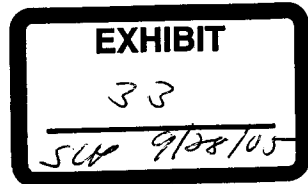
EXHIBIT Z



LARGE AND MID-SIZE
BUSINESS DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

OCT 16 2002



Robert D. Simon
Principal
707 Seventeenth Street
Suite 2300
Denver, CO 80202

Reply Reference: LM:IN:T:4:JN

Case Reference: 1996-342-A

Dear Mr. Simon:

This letter will finalize our consideration of the competent authority request filed by Wang Laboratories, Inc. ("Wang") for the years 1992 to present. The request arose as a result of Korean withholding taxes imposed on royalty payments due from various Korean companies on account of licensing agreements those companies had with Wang.

We have reached a mutual agreement that the Korean National Tax Service ("NTS") will refund to the withholding agents 100% of the taxes previously withheld, on the basis that all amounts due to Wang under the licensing agreements are sourced in the United States. Wang will need to make its own arrangements directly with the Korean withholding agents for purposes of having each one remit the proper amount to Wang.

The implementation of this determination with the NTS requires re-determination of Wang's creditable tax and foreign source income under section 901 subject to the limitations of section 904, for all years affected. This re-determination applies solely to payments received under the licensing agreements in question.

The Communications, Technology and Media Industry of the Large and Mid-Size Business Division has been advised to implement this competent authority determination which is applicable to the tax years at issue but is not binding on subsequent tax years. We now consider this case closed.

Sincerely,

A handwritten signature in black ink, appearing to be "Carol A. Dunahoo".

Carol A. Dunahoo
Director, International

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